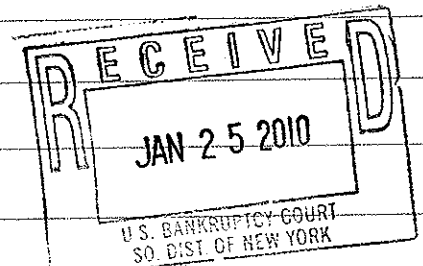


Judge Burton R. Lifland,

I disagree with Mr. Picard's determination of my claim. I was under the impression my account was covered by the SIPC up to \$500,000. When I inherited the account I called Maboff Investments and asked them if they are a member of the SIPC. They said yes. I realize the stocks were never actually purchased, but I did receive confirmation that Maboff bought them for my account. From what I read about the SIPC's obligation when money is stolen from your account, is that they buy the shares in the open market and replace them back into your account. According to the SIPC's guidelines my net equity balance is the value of my last statement. This balance is under \$500,000 and in my opinion the SIPC is obligated to provide insurance for my account and honor my claim. Thank you for your consideration in this matter.

Bruce Ames



BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008¹

NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM

January 5, 2010

William A. Forrest Revocable Trust
10 Orange Drive
Jericho, New York 11753

Dear William A. Forrest Revocable Trust:

PLEASE READ THIS NOTICE CAREFULLY.

The liquidation of the business of BERNARD L. MADOFF INVESTMENT SECURITIES LLC ("BLMIS") is being conducted by Irving H. Picard, Trustee under the Securities Investor Protection Act, 15 U.S.C. § 78aaa et seq. ("SIPA"), pursuant to an order entered on December 15, 2008 by the United States District Court for the Southern District of New York.

The Trustee has made the following determination regarding your claim on BLMIS Account No. 1F0135 designated as Claim Number 000571:

Your claim for securities is **DENIED**. No securities were ever purchased for your account.

Further, based on the Trustee's analysis, the amount of money you withdrew from your account at BLMIS (total of \$673,000.00), as more fully set forth in Table 1 annexed hereto and made a part hereof, is greater than the amount that was deposited with BLMIS for the purchase of securities (total of \$174,000.00). As noted, no securities were ever purchased by BLMIS for your account. Any and all profits reported to you by BLMIS on account statements were fictitious.

¹ Section 78III(7)(B) of SIPA states that the filing date is "the date on which an application for a protective decree is filed under 78eee(a)(3)," except where the debtor is the subject of a proceeding pending before a United States court "in which a receiver, trustee, or liquidator for such debtor has been appointed and such proceeding was commenced before the date on which such application was filed, the term 'filing date' means the date on which such proceeding was commenced." Section 78III(7)(B). Thus, even though the Application for a protective decree was filed on December 15, 2008, the Filing Date in this action is on December 11, 2008.

